		FOR OHF USE					

LL1

2000
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2000)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0023218

Facility Name: Friendship Village-Schaumburg

Address: 350 W. Schaumburg Road (Number) Schaumburg (City) 60194 (Zip Code)

County: Cook

Telephone Number: (847) 843-4259 **Fax #** (847) 884-5718

IDPA ID Number: 36-2815382001

Date of Initial License for Current Owners: 01/01/77

Type of Ownership:

X	VOLUNTARY,NON-PROFIT		PROPRIETARY		GOVERNMENTAL		
	X	Charitable Corp.		Individual		State	
		Trust		Partnership		County	
IRS Exemption Code				Corporation		Other	
				"Sub-S" Corp.			
				Limited Liability Co.			
				Trust			
				Other			

In the event there are further questions about this report, please contact:
Name: Mr. Steven Lavenda **Telephone Number:** (847) 236-1111

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 04/01/99 to 03/31/00 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) _____ (Date)
(Type or Print Name) _____
(Title) _____

Paid Preparer
(Signed) SEE ACCOUNTANT'S REPORT ATTACHED (Date)
(Print Name and Title) Mr. Steven Lavenda, C.P.A.
(Firm Name & Address) FROST, RUTTENBERG & ROTHBLATT, P.C.
111 Pfingsten Rd. , Suite 300, Deerfield, Il 60015
(Telephone) (847) 236-1111 Fax # (847) 236-1155

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number Friendship Village-Schaumburg # 0023218 Report Period Beginning: 04/01/99 Ending: 03/31/00

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	250	Skilled (SNF)	250	91,500	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	250	TOTALS	250	91,500	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	5,113	48,745	5,729	59,587	8
9	SNF/PED					9
10	ICF	1,979	19,530	14	21,523	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	7,092	68,275	5,743	81,110	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 88.64%

D. How many bed-hold days during this year were paid by Public Aid?
28 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
Home Health, Clinic

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [X] NO [ ]

I. On what date did you start providing long term care at this location?
Date started 01/01/77

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date NO [X]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 19 and days of care provided 5,224

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 3/31/00 Fiscal Year: 3/31/00

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Friendship Village-Schaumburg # 0023218 Report Period Beginning: 04/01/99 Ending: 03/31/00

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	980,516	230,372		1,210,888		1,210,888	(539,091)	671,797			1
2	Food Purchase		1,421,909		1,421,909		1,421,909	(628,175)	793,734			2
3	Housekeeping	664,237	64,214	2,125	730,576		730,576	(629,488)	101,088			3
4	Laundry	109,501	32,201	167,778	309,480		309,480	(131,370)	178,110			4
5	Heat and Other Utilities			710,359	710,359		710,359	(612,068)	98,291			5
6	Maintenance	444,585	31,895	654,762	1,131,242		1,131,242	(974,715)	156,527			6
7	Other (specify):* Security, waste rem.			300,276	300,276		300,276	(258,728)	41,548			7
8	**TOTAL General Services**	2,198,839	1,780,591	1,835,300	5,814,730		5,814,730	(3,773,635)	2,041,095			8
	B. Health Care and Programs											
9	Medical Director			12,000	12,000		12,000		12,000			9
10	Nursing and Medical Records	4,461,120	238,506	184,470	4,884,096		4,884,096	(189)	4,883,907			10
10a	Therapy	155,160		16,347	171,507		171,507		171,507			10a
11	Activities	461,820	3,570		465,390		465,390		465,390			11
12	Social Services	129,617			129,617		129,617		129,617			12
13	Nurse Aide Training											13
14	Program Transportation			109,807	109,807		109,807		109,807			14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	5,207,717	242,076	322,624	5,772,417		5,772,417	(189)	5,772,228			16
	C. General Administration											
17	Administrative	606,779			606,779		606,779	(354,219)	252,560			17
18	Directors Fees			77,016	77,016		77,016	(66,359)	10,657			18
19	Professional Services			299,133	299,133	(15,850)	283,283	(241,893)	41,390			19
20	Dues, Fees, Subscriptions & Promotions			112,721	112,721		112,721		112,721			20
21	Clerical & General Office Expenses	782,450	249,104	385,574	1,417,128		1,417,128	(827,276)	589,852			21
22	Employee Benefits & Payroll Taxes			2,581,365	2,581,365		2,581,365	(1,506,922)	1,074,443			22
23	Inservice Training & Education											23
24	Travel and Seminar			27,819	27,819		27,819	(3,894)	23,925			24
25	Other Admin. Staff Transportation			1,542	1,542		1,542		1,542			25
26	Insurance-Prop.Liab.Malpractice			183,809	183,809		183,809	(158,376)	25,433			26
27	Other (specify):*											27
28	**TOTAL General Administration**	1,389,229	249,104	3,668,979	5,307,312	(15,850)	5,291,462	(3,158,939)	2,132,523			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	8,795,785	2,271,771	5,826,903	16,894,459	(15,850)	16,878,609	(6,932,763)	9,945,846			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

0023218
COST REPORT RECLASSIFICATIONS
04/01/99
03/31/00

SCHEDULE V LINE #			
22	EMPLOYEE BENEFITS		
2	FOOD		

To reclass cost of employee meals from raw food to employee benefits

33	REAL ESTATE TAX	15,850	
19	PROFESSIONAL FEES		15,850

To reclass cost of appealing real estate taxes

Facility Name & ID Number Friendship Village-Schaumburg #0023218 Report Period Beginning: 04/01/99 Ending: 03/31/00

V. COST CENTER EXPENSES (continued)

		Cost Per General Ledger				Reclass-	Reclassified	Adjust-	Adjusted	FOR OHF USE ONLY		
	Capital Expense	Salary/Wage	Supplies	Other	Total	ification	Total	ments	Total			
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			2,575,409	2,575,409		2,575,409	(2,107,946)	467,463			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			2,383,465	2,383,465		2,383,465	(2,383,465)				32
33	Real Estate Taxes			560,359	560,359	15,850	576,209	(498,674)	77,535			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	**TOTAL Ownership**			5,519,233	5,519,233	15,850	5,535,083	(4,990,085)	544,998			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers	272,994	597,206	62,502	932,702		932,702		932,702			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops	20,243		44,195	64,438		64,438		64,438			41
42	Provider Participation Fee			137,400	137,400		137,400	150	137,550			42
43	Other (specify):* **Non-reimbursable**			2,353,757	2,353,757		2,353,757	(2,353,757)				43
44	**TOTAL Special Cost Centers**	293,237	597,206	2,597,854	3,488,297		3,488,297	(2,353,607)	1,134,690			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	9,089,022	2,868,977	13,943,990	25,901,989		25,901,989	(14,276,455)	11,625,534			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Friendship Village-Schaumburg # 0023218 Report Period Beginning: 04/01/99 Ending: 03/31/00

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(840)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation		30		9
10	Interest and Other Investment Income	(329,794)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(80,843)	43		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(13,864,978)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (14,276,455)		$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (14,276,455)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

STATE OF ILLINOIS

Friendship Village-Schaumburg

ID# 0023218

Report Period Beginning: 04/01/99

Ending: 03/31/00

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Deferred Maintenance	$	6	1
2	Non-Allowable Expenses:			2
3	Special Events - Corporate	(3,914)	43	3
4	Community Based programming	(2,288)	43	4
5	Planning & Adv.	(1,883)	43	5
6	Bank & Investment Fees	(127,524)	43	6
7	Sales/Mktg.	(728,603)	43	7
8	Waitstaff	(470,315)	43	8
9	Community Coordinator	(109,236)	43	9
10	Chapel IL/AL	(1,143)	43	10
11	Assisted Living	(321,716)	43	11
12	Programs - IL/AL	(74,714)	43	12
13	Fund Raising	(114,917)	43	13
14	Legal Fees (Retainer)	(22,000)	19	14
15	Legal Fees (Out of Period)	(15,208)	19	15
16	Legal Fees (Missing Invoice)	(600)	19	16
17	Jury Duty Income	(189)	10	17
18				18
19	Provider Participation Fee	150	42	19
20	Non-HCC Dietary	(539,091)	1	20
21	Non-HCC Food	(627,335)	2	21
22	Non-HCC Housekeeping	(629,488)	3	22
23	Non-HCC Laundry	(131,370)	4	23
24	Non-HCC Heat & Utilities	(612,068)	5	24
25	Non-HCC Maintenance	(974,715)	6	25
26	Non-HCC Disposal & Security	(258,728)	7	26
27	Non-HCC Administrative	(354,219)	17	27
28	Non-HCC Director's Fees	(66,359)	18	28
29	Non-HCC Clerical & General	(801,629)	21	29
30	Non-HCC Employee Benefits	(1,506,922)	22	30
31	Non-HCC Insurance	(149,724)	26	31
32	Non-HCC Depreciation	(2,107,946)	30	32
33	Non-HCC Interest	(2,053,671)	32	33
34	Non-HCC Real Estate Tax	(498,674)	33	34
35	Non-HCC Professional Service	(190,085)	19	35
36	Other Non-allowable cost	(316,661)	43	36
37	Executive Staff Meetings	(1,618)	21	37
38	Executive-Strategic Planning	(7,352)	21	38
39	Executive-Partnership Initiatives	(15,599)	21	39
40	Executive-Corporate Philanthropy	(1,078)	21	40
41	Out of State Travel	(3,894)	24	41
42	Damage Claims Paid	(8,652)	26	42
43	Retainer Fees - Recruiting Firm	(14,000)	19	43
44				44
45				45
46				46
47				47
48				48
49				49
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84				84
85				85
86				86
87				87
88				88
89				89
90	Total	(13,864,978)		90

STATE OF ILLINOIS — Summary A

Facility Name & ID Number Friendship Village-Schaumburg # 0023218 Report Period Beginning: 04/01/99 Ending: 03/31/00

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	(539,091)	0	0	0	0	0	0	0	0	0	0	(539,091)	1
2	Food Purchase	(628,175)	0	0	0	0	0	0	0	0	0	0	(628,175)	2
3	Housekeeping	(629,488)	0	0	0	0	0	0	0	0	0	0	(629,488)	3
4	Laundry	(131,370)	0	0	0	0	0	0	0	0	0	0	(131,370)	4
5	Heat and Other Utilities	(612,068)	0	0	0	0	0	0	0	0	0	0	(612,068)	5
6	Maintenance	(974,715)	0	0	0	0	0	0	0	0	0	0	(974,715)	6
7	Other (specify):*	(258,728)	0	0	0	0	0	0	0	0	0	0	(258,728)	7
8	**TOTAL General Services**	(3,773,635)	0	0	0	0	0	0	0	0	0	0	(3,773,635)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(189)	0	0	0	0	0	0	0	0	0	0	(189)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	(189)	0	0	0	0	0	0	0	0	0	0	(189)	16
	C. General Administration													
17	Administrative	(354,219)	0	0	0	0	0	0	0	0	0	0	(354,219)	17
18	Directors Fees	(66,359)	0	0	0	0	0	0	0	0	0	0	(66,359)	18
19	Professional Services	(241,893)	0	0	0	0	0	0	0	0	0	0	(241,893)	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	(827,276)	0	0	0	0	0	0	0	0	0	0	(827,276)	21
22	Employee Benefits & Payroll Taxes	(1,506,922)	0	0	0	0	0	0	0	0	0	0	(1,506,922)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(3,894)	0	0	0	0	0	0	0	0	0	0	(3,894)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	(158,376)	0	0	0	0	0	0	0	0	0	0	(158,376)	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(3,158,939)	0	0	0	0	0	0	0	0	0	0	(3,158,939)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(6,932,763)	0	0	0	0	0	0	0	0	0	0	(6,932,763)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Friendship Village-Schaumburg # 0023218 **Report Period Beginning:** 04/01/99 **Ending:** 03/31/00

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	(2,107,946)	0	0	0	0	0	0	0	0	0	0	(2,107,946)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(2,383,465)	0	0	0	0	0	0	0	0	0	0	(2,383,465)	32
33	Real Estate Taxes	(498,674)	0	0	0	0	0	0	0	0	0	0	(498,674)	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(4,990,085)	0	0	0	0	0	0	0	0	0	0	(4,990,085)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	150	0	0	0	0	0	0	0	0	0	0	150	42
43	Other (specify):*	(2,353,757)	0	0	0	0	0	0	0	0	0	0	(2,353,757)	43
44	**TOTAL Special Cost Centers**	(2,353,607)	0	0	0	0	0	0	0	0	0	0	(2,353,607)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(14,276,455)	0	0	0	0	0	0	0	0	0	0	(14,276,455)	45

Facility Name & ID Number Friendship Village-Schaumburg # 0023218 Report Period Beginning: 04/01/99 Ending: 03/31/00

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
		Not Applicable				

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V				$			$	$	1
2	V									2
3	V									3
4	V									4
5	V									5
6	V									6
7	V									7
8	V									8
9	V									9
10	V									10
11	V									11
12	V									12
13	V									13
14	Total				$			$	$ * 0	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Friendship Village-Schaumburg # 0023218 Report Period Beginning: 04/01/99 Ending: 03/31/00

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V				$			$	$	15
16	V									16
17	V									17
18	V									18
19	V									19
20	V									20
21	V									21
22	V									22
23	V									23
24	V									24
25	V									25
26	V									26
27	V									27
28	V									28
29	V									29
30	V									30
31	V									31
32	V									32
33	V									33
34	V									34
35	V									35
36	V									36
37	V									37
38	V									38
39	Total				$			$ 0	$ *	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Friendship Village-Schaumburg # 0023218 Report Period Beginning: 04/01/99 Ending: 03/31/00

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 0	$ *	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Friendship Village-Schaumburg # 0023218 Report Period Beginning: 04/01/99 Ending: 03/31/00

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									$		1
2	Not Applicable										2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Friendship Village-Schaumburg # 0023218 Report Period Beginning: 04/01/99 Ending: 03/31/00

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Apartment Community
Street Address: 350 W. Schaumburg Road
City / State / Zip Code: Schaumburg, IL 60194
Phone Number: (847) 884-5000
Fax Number: (847) 884-5718

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Meals Ratio	488,703	2	$ 1,210,888	$ 980,516	271,131	$ 671,797	1
2	2	Food Purchase	Meals Ratio	488,703	2	1,409,100		271,131	781,765	2
3	3	Housekeeping	Square Footage	422,975	2	730,576	664,237	58,526	101,088	3
4	4	Laundry	Pounds	127,754	2	309,480	109,501	73,524	178,110	4
5	5	Heat & Utilities	Square Footage	422,975	2	710,359		58,526	98,291	5
6	6	Maintenance	Square Footage	422,975	2	1,131,242	444,585	58,526	156,527	6
7	7	Other (Disposal, Security)	Square Footage	422,975	2	300,276		58,526	41,548	7
8	17	Administrative	Employee Ratio	382	2	606,779	749,941	159	252,560	8
9	18	Director's Fees	Square Footage	422,975	2	77,016		58,526	10,657	9
10	21	Clerical & General	Employee Ratio	382	2	1,417,128	857,731	159	589,852	10
11	22	Employee Benefits	Employee Ratio	382	2	2,581,365		159	1,074,443	11
12	26	Insurance	Square Footage	422,975	2	183,809		58,526	25,433	12
13	30	Depreciation	Actual		1	2,575,409			467,463	13
14	32	Interest	Square Footage	422,975	2	2,383,465		58,526	329,794	14
15	33	Real Estate Tax	Square Footage	422,975	2	560,359		58,526	77,535	15
16	19	Professional Serv.	Square Footage	422,975	2	299,133		58,526	41,390	16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 16,486,384	$ 3,806,511		$ 4,898,253	25

Facility Name & ID Number Friendship Village-Schaumburg # 0023218 Report Period Beginning: 04/01/99 Ending: 03/31/00

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	IL Health Facility						$ 16,695,000	$ 11,325,574			$ 807,984	1
2	Refinancing Fees										115,924	2
3	New Issue						30,770,000	30,770,000			1,459,557	3
4	Less: Interest Income										(329,794)	4
5	Less: Non-HCC Int. Income										(2,053,671)	5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						$ 47,465,000	$ 42,095,574			$	9
	B. Non-Facility Related*											
10	Supplemental Schedule											10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 47,465,000	$ 42,095,574			$	15

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number Friendship Village-Schaumburg # 0023218 Report Period Beginning: 04/01/99 Ending: 03/31/00

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
1							$	$			$	1
2												2
3												3
4												4
5												5
6												6
7												7
8												8
9												9
10												10
11												11
12												12
13												13
14												14
15												15
16												16
17												17
18												18
19												19
20												20
21							$	$			$	21

Facility Name & ID Number Friendship Village-Schaumburg # 0023218 **Report Period Beginning:** 04/01/99 **Ending:** 03/31/00

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 1999 report.	$	320,632	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	463,422	2
3. Under or (over) accrual (line 2 minus line 1).	$	142,790	3
4. Real Estate Tax accrual used for 2000 report. (Detail and explain your calculation of this accrual on the lines below.)	$	436,282	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$	15,850	5
6. Subtract a refund of real estate taxes used previously to calculate a payment rate. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND** $ 2,551 **For** 19 92 **Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	594,922	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1995	466,117	8
	1996	465,237	9
	1997	488,237	10
	1998	1,108,241	11
	1999	463,422	12

2000 accrual is based on 6 months due for 1999, plus estimated due for 3 months of 2000.

***Real Estate Tax expense on page 4, line 33 includes an $18,713 adjustment for 1998 taxes overpaid in 1999.**

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 1999	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

Facility Name & ID Number Friendship Village-Schaumburg # 0023218 Report Period Beginning: 04/01/99 Ending: 03/31/00

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 527,224 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 3

C. Does the Operating Entity? [X] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

590 Independent Apartments - approximate square feet - 418,735

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1		Approx. 50 acres	1977	$ 132,065	1
2					2
3	TOTALS			$ 132,065	3

Facility Name & ID Number Friendship Village-Schaumburg # 0023218 Report Period Beginning: 04/01/99 Ending: 03/31/00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	180		1977	1977	$ 1,760,825	$ 44,021	40	$ 44,021	$	$	4
5	10		1993	1993	1,102,771	27,569	40	27,569			5
6	60		1998	1998	2,934,069	73,352	40	73,352			6
7											7
8											8
	Improvement Type**										
9	Building Improvement			1988	42,300	1,692	25	1,692			9
10	Building Improvement			1989	25,957	1,038	25	1,038			10
11	Building Improvement			1991	44,385	4,439	10	4,439			11
12	Building Improvement			1992	67,028	6,703	10	6,703			12
13	Building Improvement			1993	12,057	1,206	10	1,206			13
14	Building Improvement			1994	32,598	3,260	10	3,260			14
15	Building Improvement			1995	48,710	4,871	10	4,871			15
16											16
17	Door Alarms for HCC			1996	12,152	1,215	10	1,215			17
18	Workshop - Delivery Area (413,705)			1997	42,735	4,273	10	4,273			18
19	Land Improvement			1977	1,584	106	15	106			19
20	Land Improvement			1986	748	50	15	50			20
21	Land Improvement			1989	830	55	15	55			21
22	Land Improvement			1990	37,561	2,504	15	2,504			22
23	Land Improvement			1992	1,555	104	15	104			23
24	Land Improvement			1993	1,063	71	15	71			24
25	Land Improvement			1994	3,759	251	15	251			25
26	Land Improvement			1995	8,395	560	15	560			26
27	Road Improvement			1986	1,564	156	10	156			27
28	Road Improvement			1987	748	75	10	75			28
29	Road Improvement			1988	830	83	10	83			29
30	Road Improvement			1989	37,561	3,756	10	3,756			30
31	Page 12A				379,427	38,210		38,210			31
32	Page 12B				1,655,255	119,911		119,911			32
33	Page 12C				253,470	11,641		11,862	221		33
34	Page 12D				25,766			1,291	1,291		34
35											35
36	TOTAL (lines 4 thru 35)				$ 8,535,703	$ 351,172		$ 352,684	$ 1,512	$	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Friendship Village-Schaumburg # 0023218 Report Period Beginning: 04/01/99 Ending: 03/31/00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Road Improvement			1990	1,555	156	10	156			9
10	HVAC Improvements			Aug-95	11,845	1,185	10	1,185			10
11	ADA Signage			Nov-95	10,805	1,081	10	1,081			11
12	HCC Roof Replacement			Jun-95	116,536	11,654	10	11,654			12
13	Friendship Hall Improvements (12,534)*			Jun-95	1,295	130	10	130			13
14	HVAC Engineering (14,289)*			Jun-95	1,476	148	10	148			14
15	Flat Roof Replacement			Jun-95	4,134	413	10	413			15
16	Lighting Upgrades (11,670)*			Nov-95	1,206	121	10	121			16
17	Hallway/Atrium Remodeling (145,566)*			Nov-95	15,036	1,504	10	1,504			17
18	Commons Roof Replacement (136,489)*			Nov-95	14,099	1,410	10	1,410			18
19	Exit Doors (28,108)*			Jun-95	2,903	290	10	290			19
20	Doors to Kitchen			Jun-95	754	75	10	75			20
21	HCC Handrails			Jun-95	25,411	2,541	10	2,541			21
22	IAL Dining Room (19,431) All Non-HCC			Jun-95			10				22
23	Resident Service Center (9,841)*			Jun-95	1,017	102	10	102			23
24	HCC Aviary			Jun-95	1,199	120	10	120			24
25	HCC Food Delivery System			Sep-96	31,525	1,051	15	1,051			25
26	Therapy Equipment			Sep-96	2,613	131	10	131			26
27	TV's Patient Rooms			Sep-96	8,956	448	10	448			27
28	Gates - Special Care			Sep-96	648	32	10	32			28
29	Computer Furnishings - HCC			Sep-96	19,159	958	10	958			29
30	Refrigerators - HCC			Sep-96	6,297	315	10	315			30
31	Patient Charting System			Sep-96	7,495	375	10	375			31
32	Speaker System			Sep-96	3,019	151	10	151			32
33	Handrails - HCC			Sep-96	10,759	538	10	538			33
34	HCC Computers			Sep-96	79,685	13,281	3	13,281			34
35	*Allocated based on Square Footage										35
36	TOTAL (lines 4 thru 35)				$ 379,427	$ 38,210		$ 38,210	$	$	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Friendship Village-Schaumburg # 0023218 Report Period Beginning: 04/01/99 Ending: 03/31/00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Irrigation System			Aug-95	3,923	262	15	262			9
10	Benches			Aug-95	363	24	15	24			10
11	Phase I Landscape			Aug-95	2,554	170	15	170			11
12	Phase I Landscape - Planting			Aug-95	867	58	15	58			12
13	Design Fees			Aug-95	139	9	15	9			13
14	Outdoor Lighting (104,536)			Oct-97	107,591	7,173	15	7,173			14
15	Exterior Mockup (21,622)			Oct-97	2,234	223	10	223			15
16	Window Replacement (32,700)			Oct-97	3,378	338	10	338			16
17	HVAC Replacement (81,122)			Oct-97	8,380	838	10	838			17
18	HCC Improvements			Oct-97	470,386	47,038	10	47,038			18
19	Garage / Workshop (74,048)			Oct-98	8,749	219	20	219			19
20	Security Link Equip (31,597)			Oct-98	3,733	373	5	373			20
21	HVAC Renovation (68,768)			Oct-98	8,125	271	15	271			21
22	Health Care Improvement			Oct-98	135,637	4,521	15	4,521			22
23	Windows & Tuckpoint (124,856)			Oct-98	14,752	35,227	15	35,227			23
24	Survey Remodel			Oct-98	60,287	2,010	15	2,010			24
25	Generator (2,062,679)			Oct-98	243,703	6,093	20	6,093			25
26	Land Improvements (4,677,072)			Oct-98	552,591	13,815	20	13,815			26
27	Emp Patio Furniture (2,923)			Oct-98	345	35	5	35			27
28	Outdoor Benches (2,514)			Oct-98	297	30	5	30			28
29	Outdoor Lighting (32,536)			Oct-98	3,844	128	15	128			29
30	Landscaping (94,141)			Oct-98	11,123	371	15	371			30
31	Land Improvements (6,007)			Oct-98	710	18	20	18			31
32	Comed Switch (91,148)			Oct-98	10,769	538	10	538			32
33	Computer Cabling (6556)			Oct-98	775	129	3	129			33
34											34
35											35
36	TOTAL (lines 4 thru 35)				$ 1,655,255	$ 119,911		$ 119,911	$	$	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Friendship Village-Schaumburg # 0023218 Report Period Beginning: 04/01/99 Ending: 03/31/00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Air Conditioner (127102)			10/01/99	17,591	586	20	586			9
10	Handrails (984)			10/01/99	136	7	20	7			10
11	Window Replacement (125401)			10/01/99	17,355	579	20	579			11
12	E&F IDPA Renovation			10/01/99	8,750	438	20	438			12
13	SCU Activity Room			10/01/99	134,210	6,711	20	6,711			13
14	Staff Lounge/Confer (164175)			10/01/99	22,722	1,136	20	1,136			14
15	Expand Emerg Gen Ser (26407)			10/01/99	3,655	183	20	183			15
16	Dishroom HVAC (167,832)			10/01/99	23,228	1,161	20	1,161			16
17	Automatic Sliding Door (76,034)			10/01/99	10,523	526	20	526			17
18	Kitchen Upgrades (11,946)			10/01/99	1,653	83	20	83			18
19	Landscaping (66,818)			10/01/99	9,248	231	20	231			19
20	Chiller Repair (6690)			5/21/99	926		20	46	46		20
21	Chiller Repair (1230)			6/22/99	170		20	9	9		21
22	Contactor Coil (1697)			9/29/99	235		20	12	12		22
23	Outside Lighting (3237)			1/31/00	448		20	22	22		23
24	Signs (658)			7/7/99	91		20	5	5		24
25	Exhaust Fan (577)			10/4/99	80		20	4	4		25
26	Manifold/Hose/Tubing (795)			5/14/99	110		20	6	6		26
27	R/R Unit (1985)			5/26/99	275		20	14	14		27
28	Ductwork (1800)			6/30/99	249		20	12	12		28
29	Motor (556)			6/14/99	77		20	4	4		29
30	Thermostat Unit (1360)			7/2/99	188		20	9	9		30
31	Temp Control (801)			7/28/99	111		20	6	6		31
32	Gaskets (518)			9/2/99	72		20	4	4		32
33	Motors (5494)			10/25/99	760		20	38	38		33
34	Filter System (1785)			6/22/99	247		20	12	12		34
35	Landscaping (2600)			5/25/99	360		20	18	18		35
36	TOTAL (lines 4 thru 35)				$ 253,470	$ 11,641		$ 11,862	$ 221	$	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Friendship Village-Schaumburg # 0023218 Report Period Beginning: 04/01/99 Ending: 03/31/00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Garage Door Repair (1252)			4/26/99	173		20	9	9		9
10	Entrance Doors (5685)			4/2/99	787		20	39	39		10
11	Tile (3020)			5/10/99	418		20	21	21		11
12	Gutter Hangers (4691)			7/2/99	649		20	32	32		12
13	Overhead Door (2486)			8/31/90	344		20	17	17		13
14	Entry Door (2282)			10/18/99	316		20	16	16		14
15	Garage Door Opener (750)			12/16/99	104		20	5	5		15
16	Carpet (10965)			4/16/99	1,518		20	76	76		16
17	Bathroom Fixtures (2046)			4/8/99	283		20	14	14		17
18	Bathroom Fixtures (1245)			4/27/99	172		20	9	9		18
19	Tile (1585)			4/8/99	219		20	11	11		19
20	Wall Lighting (1472)			4/16/99	204		20	10	10		20
21	Panels (1585)			4/23/99	219		20	11	11		21
22	Glass (1162)			5/6/99	161		20	8	8		22
23	Cabinets (996)			4/30/99	138		20	7	7		23
24	Garage Door (1685)			5/5/99	233		20	12	12		24
25	Privacy Handle Set (536)			5/17/99	74		20	4	4		25
26	Air Compressor (909)			5/20/99	126		20	6	6		26
27	Bifold Doors (3247)			5/25/99	449		20	22	22		27
28	Tile (1441)			6/2/99	199		20	10	10		28
29	Bathroom Fixtures (2876)			5/28/99	398		20	20	20		29
30											30
31	Page 12E				5,908			296	296		31
32	Page 12F				7,479			375	375		32
33	Page 12G				5,195			261	261		33
34											34
35											35
36	TOTAL (lines 4 thru 35)				$ 25,766	$		$ 1,291	$ 1,291	$	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Friendship Village-Schaumburg # 0023218 Report Period Beginning: 04/01/99 Ending: 03/31/00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Carpet (4309)			6/11/99	596		20	30	30		9
10	Ceiling Fixture (851)			6/15/99	118		20	6	6		10
11	Manifold Gauge (516)			6/26/99	71		20	4	4		11
12	Asphalt (545)			6/14/99	76		20	4	4		12
13	Paint (1941)			5/19/99	269		20	13	13		13
14	Paint (891)			5/19/99	123		20	6	6		14
15	Base/Studs (900)			5/27/99	125		20	6	6		15
16	Cabinet (656)			6/19/99	91		20	5	5		16
17	Ceiling Fixture (744)			6/22/99	103		20	5	5		17
18	Wraparound Fixture (513)			7/17/99	71		20	4	4		18
19	Circulator Pump (680)			7/21/99	94		20	5	5		19
20	Wall Lamp (557)			7/13/99	77		20	4	4		20
21	Bathroom Fixtures (619)			7/13/99	86		20	4	4		21
22	Paint (1079)			7/9/99	149		20	7	7		22
23	Paint (1954)			7/12/99	270		20	14	14		23
24	Bathroom Fixtures (3126)			7/21/99	433		20	22	22		24
25	Sprinkler Heads (1068)			7/22/99	148		20	7	7		25
26	Thermostat (931)			5/18/99	129		20	6	6		26
27	Thermostat (557)			7/22/99	77		20	4	4		27
28	Tile (613)			7/26/99	85		20	4	4		28
29	Carpet (8695)			8/6/99	1,203		20	60	60		29
30	Tile (1441)			7/21/99	199		20	10	10		30
31	Folding Partitions			8/26/99	742		20	37	37		31
32	Bathroom Fixtures (1612)			8/23/99	223		20	11	11		32
33	Wraparound Fixture (596)			9/17/99	82		20	4	4		33
34	Lamp (515)			8/12/99	71		20	4	4		34
35	Wall Lamp (1421)			7/29/99	197		20	10	10		35
36	TOTAL (lines 4 thru 35)				$ 5,908	$ 0		$ 296	$ 296	$ 0	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Friendship Village-Schaumburg # 0023218 Report Period Beginning: 04/01/99 Ending: 03/31/00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Locks (800)			8/27/99	111		20	6	6		9
10	Ceiling Fixture (818)			8/31/99	113		20	6	6		10
11	Fire Doors (3106)			9/9/99	430		20	21	21		11
12	Paint (2550)			8/24/99	353		20	18	18		12
13	Privacy Handle Set (2144)			9/5/99	297		20	15	15		13
14	Base/Studs (1291)			8/11/99	179		20	9	9		14
15	Flooring (1551)			9/9/99	215		20	11	11		15
16	Carpet (9240)			10/7/99	1,279		20	64	64		16
17	Steel Door Entry (2425)			9/8/99	336		20	17	17		17
18	Bathroom Fixtures (2838)			10/1/99	393		20	20	20		18
19	Thermostat (937)			10/6/99	130		20	6	6		19
20	Lamp (626)			9/24/99	87		20	4	4		20
21	Plumbing (570)			9/29/99	79		20	4	4		21
22	Cabinet (996)			9/6/99	138		20	7	7		22
23	Tile (613)			10/15/99	85		20	4	4		23
24	Flooring (1416)			10/28/99	196		20	10	10		24
25	Paint (3289)			10/26/99	455		20	23	23		25
26	Cabinet (514)			10/22/99	71		20	4	4		26
27	Shower Unit (7807)			11/15/99	1,080		20	54	54		27
28	Carpet (2083)			11/22/99	288		20	14	14		28
29	Col Base (1061)			11/9/99	147		20	7	7		29
30	Cabinet (656)			10/29/99	91		20	5	5		30
31	Thermostat (1992)			10/29/99	276		20	14	14		31
32	Main Contactor (769)			11/10/99	106		20	5	5		32
33	Plumbing (716)			11/24/99	99		20	5	5		33
34	Bathroom Fixtures (2338)			12/04/99	324		20	16	16		34
35	Heater (877)			12/8/99	121		20	6	6		35
36	TOTAL (lines 4 thru 35)				$ 7,479	$ 0		$ 375	$ 375	$ 0	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Friendship Village-Schaumburg # 0023218 Report Period Beginning: 04/01/99 Ending: 03/31/00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Carpet (8746)			1/8/00	1,210		20	61	61		9
10	Running Period Timers (1729)			12/27/99	239		20	12	12		10
11	Lamp (1526)			1/4/00	211		20	11	11		11
12	Carpet (3173)			1/24/00	439		20	22	22		12
13	ATS (827)			12/7/99	114		20	6	6		13
14	Flooring (1686)			12/14/99	233		20	12	12		14
15	Paint (1433)			1/7/00	198		20	10	10		15
16	Thermostat (597)			2/1/00	83		20	4	4		16
17	Paint (737)			2/14/00	102		20	5	5		17
18	Filter Panels (1602)			2/21/00	222		20	11	11		18
19	Bathroom Fixtures (733)			2/18/00	101		20	5	5		19
20	Plumbing (706)			3/10/00	97		20	5	5		20
21	Flooring (1334)			3/9/00	185		20	9	9		21
22	Carpet (3935)			3/27/00	545		20	27	27		22
23	Carpet (3844)			3/27/00	532		20	27	27		23
24	Paint (2817)			3/11/00	390		20	19	19		24
25	Pipe (737)			3/6/00	102		20	5	5		25
26	Bathroom Fixtures (1388)			3/10/00	192		20	10	10		26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36	TOTAL (lines 4 thru 35)				$ 5,195	$ 0		$ 261	$ 261	$ 0	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Friendship Village-Schaumburg # 0023218 Report Period Beginning: 04/01/99 Ending: 03/31/00

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
37	Purchased in Prior Years	$ 1,298,403	$ 100,865	$ 100,865	$		$	37
38	Current Year Purchases	132,269	12,115	12,115				38
39	Fully Depreciated Assets							39
40								40
41	TOTALS	$ 1,430,672	$ 112,980	$ 112,980	$		$	41

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
42	Facility Business	96 Chevy Pick-Up	1996	$ 8,996	$ 1,799	$ 1,799	$		$	42
43										43
44										44
45										45
46	TOTALS			$ 8,996	$ 1,799	$ 1,799	$		$	46

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
47	Total Historical Cost	(line 3,col.4 + line 36,col.4 + line 41,col.1 + line 46,col.4)	$	10,107,436	47
48	Current Book Depreciation	(line 36,col.5 + line 41,col.2 + line 46,col.5)	$	465,951	48
49	Straight Line Depreciation	(line 36,col.7 + line 41,col.3 + line 46,col.6)	$	467,463	49 **
50	Adjustments	(line 36,col.8 + line 41,col.4 + line 46,col.7)	$	3,024	50
51	Accumulated Depreciation	(line 36,col.9 + line 41,col.6 + line 46,col.9)	$		51

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
52		$	$	$	52
53					53
54					54
55					55
56					56
57	TOTALS	$	$	$	57

G. Construction-in-Progress

	Description	Cost	
58		$	58
59			59
60			60
61		$	61

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Friendship Village-Schaumburg
RELATED COMPANY MOVABLE EQUIPMENT SCHEDULE
03/31/00

COMPANY NAME	COST	CURRENT BOOK (FED) DEPRECIATION	STRAIGHT LINE DEPRECIATION	ADJUSTMENTS	ACCUMULATED S/L DEPRECIATION
LINE 28: PRIOR YEARS					
Friendship Village of Schaumburg	1,298,403	100,865	100,865		
TOTALS	1,298,403	100,865	100,865		
LINE 29: CURRENT YEAR					
Friendship Village of Schaumburg	132,269	12,115	12,115		
TOTALS	132,269	12,115	12,115		
LINE 30: FULLY DEPRECIATED					
Friendship Village of Schaumburg					
TOTALS					

Facility Name & ID Number Friendship Village-Schaumburg # 0023218 Report Period Beginning: 04/01/99 Ending: 03/31/00

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2001	$
13.	/2002	$
14.	/2003	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO

16. Rental Amount for movable equipment: $ Description:
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Friendship Village-Schaumburg # 0023218 Report Period Beginning: 04/01/99 Ending: 03/31/00

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?
   - [ ] YES
   - [X] NO

   If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER AIDE ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	39-3	hrs	$		$ 13,599	$		$ 13,599	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			8,599			8,599	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			16,405			16,405	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39-2	# of prescrpts				594,392		594,392	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): HHA, Clinic, Supplies	39-2		272,994		23,899	2,814		299,707	13
14	TOTAL			$ 272,994		$ 62,502	$ 597,206		$ 932,702	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SUPPLEMENTAL SCHEDULE OF MEDICAL SUPPLIES

	Special Services - Supplies (Column 6 - Other)	Amount
1		
2		
3	Oxygen	
4	Equipment Rental	
5	HHA Uniforms	100
6	HHA Medical Supplies	2,102
7	Clinic Supplies	612
8		
9		
10		
		2,814

	Outside Therapies (Column 5 - Other)	Amount
1	Respiratory Therapy	
2	Agency Fees	25
3	HHA Therapies	1,560
4	Medicare Part A Hospital Serv	374
5	Ambulance Mdcr Part A	3,768
6	X-ray Mdcr Part A	1,765
7	Pen Therapy	3,270
8	Lab Fees Mdcr Part A	13,137
9		
10		
		23,899

Facility Name & ID Number Friendship Village-Schaumburg # 0023218 Report Period Beginning: 04/01/99 Ending: 03/31/00

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 03/31/00 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 5,310,018	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 165,929)	2,618,421		3
4	Supply Inventory (priced at)	70,617		4
5	Short-Term Investments	1,694,147		5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	97,799		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See supplemental schedule	1,442,586		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 11,233,588	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	12,095,913		12
13	Land	3,137,388		13
14	Buildings, at Historical Cost	23,363,905		14
15	Leasehold Improvements, at Historical Cost	19,179,088		15
16	Equipment, at Historical Cost	24,058,421		16
17	Accumulated Depreciation (book methods)	(18,021,974)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See supplemental schedule	823,635		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 64,636,376	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 75,869,964	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 1,035,591	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,040,000		29
30	Accrued Salaries Payable	1,014,598		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	436,282		32
33	Accrued Interest Payable	654,147		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See supplemental schedule	1,007,248		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 5,187,866	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	41,055,574		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See supplemental schedule	35,415,391		43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 76,470,965	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 81,658,831	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (5,788,867)	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 75,869,964	$	48

***(See instructions.)**

Facility Name & ID Number Friendship Village-Schaumburg # 0023218 Report Period Beginning 04/01/99 Ending: 03/31/00

SUPPLEMENTAL SCHEDULE OF OTHER ASSETS & LIABILITIES As of 03/31/00

OTHER CURRENT ASSETS:	Amount	Amount	OTHER CURRENT LIABILITIES:	Amount	Amount
Real Estate Tax Escrow					
Assets Whose Use is Limited	500,000		Entrance Fee Refunds	748,822	
Entrance Fees Receivable	932,600		Deposits on Entrance Fees	258,426	
Other Receivable	9,986				
	1,442,586			1,007,248	
OTHER NON CURRENT ASSETS:			OTHER NON CURRENT LIABILITIES:		
Construction In Progress			Liability for Entrance Fees	35,415,391	
Utility Deposit					
Loan Costs					
Deferred Debt Cost	823,635				
	823,635			35,415,391	

Facility Name & ID Number Friendship Village-Schaumburg # 0023218 Report Period Beginning: 04/01/99 Ending: 03/31/00

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (4,231,032)	1
2	Restatements (describe):		2
3	**Schedule attached**		3
4	**Difference between WTB and F/S**	90	4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (4,230,942)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,557,925)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (1,557,925)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ (5,788,867)	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number	Friendship Village-Schaumburg	#	0023218	Report Period Beginning:	04/01/99	Ending:	**03/31/00**

Balance per General Ledger		(4,231,032)
Adjustments:		
		-
		-
		-
Total adjustments		-
Balance - Beginning of Year		(4,231,032)
Equity(Deficit) from Page 17 Col 1		(5,788,867)
Related Party		
Equity(Deficit)	0	
Income	0	
		-
Combined Equity - End of Year		(5,788,867)

Facility Name & ID Number Friendship Village-Schaumburg # 0023218 Report Period Beginning: 04/01/99 Ending: 03/31/00

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 9,792,198	1
2	Discounts and Allowances for all Levels	(730,789)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 9,061,409	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	341,977	6
7	Oxygen	34,810	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 376,787	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop	119,820	12
13	Barber and Beauty Care	503	13
14	Non-Patient Meals	840	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	30,392	16
17	Sale of Drugs	590,110	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	11,018	19
20	Radiology and X-Ray		20
21	Other Medical Services	90,368	21
22	Laundry	31,646	22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 874,697	23
	D. Non-Operating Revenue		
24	Contributions	386,252	24
25	Interest and Other Investment Income***	2,655,905	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 3,042,157	26
	E. Other Revenue (specify):**		
27	**Settlement Income (Insurance, Legal, Etc.)**		27
28	See supplemental schedule	10,989,014	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 10,989,014	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 24,344,064	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	5,814,730	31
32	Health Care	5,772,417	32
33	General Administration	5,307,312	33
	B. Capital Expense		
34	Ownership	5,519,233	34
	C. Ancillary Expense		
35	Special Cost Centers	3,350,897	35
36	Provider Participation Fee	137,400	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 25,901,989	40
41	**Income before Income Taxes (line 30 minus line 40)****	(1,557,925)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (1,557,925)	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

**** **Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number **Friendship Village-Schaumburg** **# 0023218** **Report Period Beginning:** **04/01/99** **Ending:** **03/31/00**

SUPPLEMENTAL SCHEDULE OF REVENUES
03/31/00

	DESCRIPTION	AMOUNT
1	Entrance Fee Amortization	101,328
2	Unamortized Death Proceeds	108,568
3	Option VI Amortization	101,097
4	Vending Commissions	5,069
5	Gain/Loss on Fixed Asset	1,250
6	Jury Duty Reimbursement	189
7	Independent Living Income	#########
8	Real Estate Tax Refund	2,551
9		
10		
11		
12		
13		
14		
15		
	TOTALS	#########

Facility Name & ID Number Friendship Village-Schaumburg # 0023218 Report Period Beginning: 04/01/99 Ending: 03/31/00

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,657	1,744	$ 55,000	$ 31.54	1
2	Assistant Director of Nursing	3,754	3,952	102,200	25.86	2
3	Registered Nurses	71,103	74,845	1,691,662	22.60	3
4	Licensed Practical Nurses	14,151	14,895	245,511	16.48	4
5	Nurse Aides & Orderlies	187,250	197,105	2,171,990	11.02	5
6	Nurse Aide Trainees					6
7	Licensed Therapist	2,888	3,040	103,067	33.90	7
8	Rehab/Therapy Aides	3,905	4,111	52,096	12.67	8
9	Activity Director	3,952	4,160	114,547	27.54	9
10	Activity Assistants	23,200	24,421	347,273	14.22	10
11	Social Service Workers	7,859	8,272	129,617	15.67	11
12	Dietician					12
13	Food Service Supervisor	16,389	17,252	297,332	17.23	13
14	Head Cook					14
15	Cook Helpers/Assistants	49,947	52,576	486,603	9.26	15
16	Dishwashers	22,644	23,836	196,581	8.25	16
17	Maintenance Workers	41,519	43,704	444,585	10.17	17
18	Housekeepers	74,027	85,593	664,237	7.76	18
19	Laundry	15,259	16,062	109,501	6.82	19
20	Administrator	1,976	2,080	89,579	43.07	20
21	Assistant Administrator					21
22	Other Administrative	10,716	11,280	517,200	45.85	22
23	Office Manager					23
24	Clerical	42,041	44,252	782,450	17.68	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	18,261	19,867	194,754	9.80	31
32	Other Health Care(specify)					32
33	Other(specify)	18,053	19,004	293,237	15.43	33
34	TOTAL (lines 1 - 33)	630,551	672,051	$ 9,089,022 *	$ 13.52	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$		35
36	Medical Director	Monthly	12,000	9-3	36
37	Medical Records Consultant	Monthly	3,960	10-3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	2,400	10-3	39
40	Physical Therapy Consultant	90	4,178	10a-3	40
41	Occupational Therapy Consultant	71	3,287	10a-3	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	197	8,882	10a-3	43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47	Utilization Review	Monthly	300	10-3	47
48					48
49	TOTAL (lines 35 - 48)	358	$ 35,007		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	3,449	$ 143,522	10-3	50
51	Licensed Practical Nurses	80	2,803	10-3	51
52	Nurse Aides	1,344	31,485	10-3	52
53	TOTAL (lines 50 - 52)	4,873	$ 177,810		53

Facility Name & ID Number Friendship Village-Schaumburg # 0023218 Report Period Beginning: 04/01/99 Ending: 03/31/00

SUPPLEMENTAL SCHEDULE OF STAFFING AND SALARY COSTS

B. CONSULTANT SERVICES

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage
Home Health	12,631	13,296	$ 205,045	$ 15.42
Clinic	3,951	4,159	67,949	16.34
Village Store	1,471	1,549	20,243	13.07
	18,053	19,004	$ 293,237	$ 15.43

Facility Name & ID Number Friendship Village-Schaumburg # 0023218 Report Period Beginning: 04/01/99 Ending: 03/31/00

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Robert Alston	CEO	0	$ 176,243
Michael Flynn	CFO	0	111,965
Sara Forsman	VP Res Devel	0	121,058
Stephen Yenchek	VP Ops & Corp Dev	0	107,933
Helene Corcoran	Administrator	0	89,579
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 606,778

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
See Attached	Legal	$ 79,266
See Attached	Professional Fees	68,759
KPMG, LLP	Consultants	62,065
See Attached	Payroll Processing	40,978
Frost, Ruttenberg & Rothblatt	Medicaid/Medicare Consulting	35,313
See Attached	Computer Consulting	12,753
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 299,134

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 124,429
Unemployment Compensation Insurance	31,784
FICA Taxes	695,310
Employee Health Insurance	1417022
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Activitie/Assistance	25,558
Employee Programs	43,395
Life/Disability Insurance/Vaccinations	61,411
Recognitions	1,864
Recruitment Physicals	13,530
Retirement/401K	167,062
Less: Allocated to Non-HCC	(1506922)
TOTAL (agree to Schedule V, line 22, col.8)	$ 1074443

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	41,471
Health Care Worker Background Check	5,090
(Indicate # of checks performed 192)	
Alliance Membership	32,500
Association Dues	23,938
Subscriptions/Publications	9,652
American Society on Aging	70
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 112,721

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$ (3,894)
In-State Travel	609
Seminar Expense	27,208
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 23,923

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Friendship Village-Schaumburg # 0023218 Report Period Beginning: 04/01/99 Ending: 03/31/00

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Friendship Village-Schaumburg # 0023218 Report Period Beginning: 04/01/99 Ending: 03/31/00

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? _____
If YES, give association name and amount. **AHSA 3400; LSN 19,927**

(3) Did the nursing home make political contributions or payments to a politica
action organization? **No** If YES, have these costs
been properly adjusted out of the cost report? _____

(4) Does the bed capacity of the building differ from the number of beds licensed at the
end of the fiscal year? **No** If YES, what is the capacity? _____

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **10**

(6) Indicate the total amount of both disposable and non-disposable diaper expense
and the location of this expense on Sch. V. $ **140,199** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures
consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease. _____

(9) Are you presently operating under a sublease agreement? _____ YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for
Schedule VII)? YES _____ NO **X** If YES, please indicate name of the facility,
IDPH license number of this related party and the date the present owners took over

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department
of Public Aid during this cost report period. $ **137,250**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V
for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to
the Department of Public Aid, in addition to the daily rate, been properly classified
in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for
the patient census listed on page 2, Section B? **Yes (see p.8)** For example,
is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach
a schedule which explains how all related costs were allocated to these functions

(15) Indicate the cost of employee meals that has been reclassified to employee benefits
on Schedule V. $ **0** Has any meal income been offset against
related costs? **Yes** Indicate the amount. $ **840**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for
residents? **No** If YES, please indicate the amount of income earned from such a
program during this reporting period. $ _____
c. What percent of all travel expense relates to transportation of nurses and patients? **N/A**
d. Have vehicle usage logs been maintained? **N/A**
e. Are all vehicles stored at the nursing home during the night and all other
times when not in use? **N/A**
f. Has the cost for commuting or other personal use of autos been adjusted
out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such
transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **Yes**
Firm Name: **McGladrey & Pullen, LLP** The instructions for the
cost report require that a copy of this audit be included with the cost report. Has this copy
been attached? **Yes** If no, please explain. _____

(18) Have all costs which do not relate to the provision of long term care been adjusted ou
out of Schedule V? **Yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services
performed been attached to this cost report? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.